



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2018
Computer-Generated
Payment Voucher and Extension
Forms for
Income, Fiduciary and Corporate
Returns
Software Developer's Guide

*(Form PV, Form M-4868, Form 1-ES, Form 2 PV, Form M-8736,
Form 2-ES, Form 355-PV, Form 355S-PV, Form 355-7004,
Form 355-7004 Misc, Form 355-ES, Form M-990T-7004, 63 FI-ES,
UBI-ES)*

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NOTE: EXAMPLES are designed to show placement of data, barcodes and scanline on document.
Refer to the forms on the DOR website for final form layout and heading / literal information for tax year 2018.

1.0 Introduction

This document contains the specifications for the various Payment Vouchers being generated by Vendors. Starting this year, all the payment vouchers should have a 1D barcode on the top of the voucher, just below the dotted line to cut. The scan line format for all the vouchers is the same as last year. The check digit at the end of the scan line should be calculated using the LuhnsMod10 Calculation formula given in section 1.2. Enclosed are the specifications used to create 1 dimensional barcodes on the top of the vouchers so that DOR will be able to read them.

1.1 Major changes or updates from 2018 to 2019 processing years

The coupons in this document are now 2D enabled. The 2D layouts can be found in Appendix A

1.2 One-Dimensional (1-D) Barcode layout

The 1-D barcode of 13 characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

1122333445555

Field	Name	Characters	Value	Miscellaneous
1	State ID	2	“MA”	
2	Voucher	2	“PV”	
3	Form ID Code	3	See Table for values.	See Table on page 4 for complete list of Form IDs
4	Page Number	2	Page number for the voucher (01 always).	Physical page
5	Vendor ID	4	ID assigned by NACTP to the Form Creator	

The following are the 1-D parameters:

- 1) Code 39 symbology
- 2) Thirteen characters (DO NOT include the start and stop asterisks)
- 3) 2.5:1 wide narrow ratio
- 4) Height 0.3 inch
- 5) Length 2.5 inches.
- 6) “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 “)
- 7) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8) A 0.1 inch quiet zone around the barcode must be maintained.

The values for the 1D barcode for the different vouchers are as follows:

Forms	Form ID Code	Note
Form-1PV	001	MAPV00101vvvv
Form-2PV	002	MAPV00201vvvv
Form M-8736	003	MAPV00301vvvv
Form M-4868	004	MAPV00401vvvv
Form 355PV	005	MAPV00501vvvv
Form 355S-PV	006	MAPV00601vvvv
Form 355-7004	007	MAPV00701vvvv
Form 1-ES	008	MAPV00801vvvv
Form 2-ES	009	MAPV00901vvvv
Form 355-ES	010	MAPV01001vvvv
Form 355-7004 Misc	011	MAPV01101vvvv
Form M-990T-7004	012	MAPV01201vvvv
Form 63 FI-ES	013	MAPV01301vvvv
Form UBI-ES	014	MAPV01401vvvv

The “vvvv” noted above represents the Vendor Id Code.

1.2.1 Other reference documents

For more information please reference:

Part 1 – 2018 Corporate Excise Software Developers Guide or
Part 1 – 2018 Personal Income Tax Software Developers Guide.

Both documents may be found by visiting the following link:

<https://www.mass.gov/lists/2017-software-developers-guides-and-test-cases-0>

See also: 2018 Handbook for Reproduction of Department of Revenue Forms

For the list of all forms using a 1D barcode for form identification, please see Appendix B, “Corporate Excise Software Developers Guide, Part 1”.

1.3 Two-Dimensional (2-D) Barcode PDF417 Specifications

Encode type	Normal PDF417
DPI	300 dpi
Pixel shaving	ON
Code word count	Variable
Encryption	
Error Correction Level	4 ?
Mils	10.0 ?
Data Columns	Variable
Module Aspect Ratio	4:1
Data Rows	Variable
X Dimension	2
Location	Reserved area top right corner of the forms
Reserved space	2.5 “ x 1”
Max Characters	64
Field Delimiter	Carriage Return
End of File Delimiter	“*EOD*”

1.4 Sample Submissions mailing locations

10 Samples should be mailed to:

Massachusetts Department of Revenue

200 Arlington Street, Chelsea, MA 02150

ATTN: David Higginbottom, Robert Fiore, Steven Piro – 3rd Floor

Additionally, please also submit 10 each Form 1-ES, Form 2-ES, Form UBI-ES, Form 355-ES, Form 63-FI-ES forms to:

Bank of America,

Coma Lockbox MA5-527-02-07;

ATTN: Amoryll Cooper,

2 Morrissey Blvd.,

Dorchester, MA 02125-3312

Note: New for 2018, vendors must pass DOR testing for Payment Vouches in order to get final approval for the various 2D testing scenarios. (See the various developer's guides for more information.)

1.5 LuhnsMod10 Calculation

Check Digit fields are calculated according to the following formula:

- Multiply each scan line digit by the weights 1,2,1,2,1 from left to right
- Add all digits of each product to produce the sum
- **Divide sum by 10**
- If remainder is zero, the check digit is zero.
- If remainder is 1 – 9, subtract remainder from 10 to produce the check digit.

Here is an example scan line:

00100123456789 123115 0000000000 014 010040001 0001234567**1**

Scanline number	0	0	1	0	0	1	2	3	4	5	6	7	8	9	1	2	3	1	1	5	0	0	0	0	0
Weight	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
Multiplication Result	0	0	1	0	0	2	2	6	4	1	6	14	8	18	1	4	3	2	1	10	0	0	0	0	0
Addition of Digits to get Weighted scanline #	0	0	1	0	0	2	2	6	4	1	6	5	8	9	1	4	3	2	1	1	0	0	0	0	0

Scanline number	0	0	0	0	0	0	1	4	0	1	0	0	4	0	0	0	1	0	0	0	1	2	3	4	5	6	7
Weight	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
Multiplication Result	0	0	0	0	0	0	2	4	0	1	0	0	8	0	0	0	2	0	0	0	2	2	6	4	1	6	14
Addition of Digits to get Weighted scanline #	0	0	0	0	0	0	2	4	0	1	0	0	8	0	0	0	2	0	0	0	2	2	6	4	1	6	5

Sum of Weighted values = 99

Divide Sum by 10 = 9 remainder 9

If remainder = 0, the check digit is zero.

If remainder is not zero, subtract remainder from 10 to produce the check digit, therefore for this example,
 $10 - 9 = 1$ (check digit)

2.0 Income PV Extension Specifications (Form PV, M-4868, Form 1-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode

- Form PV scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

- M-4868 scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

- Form 1-ES scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown)

2.1 Income PV Example

1D barcode value – MAPV00101<vvvv>

2017 Form PV
Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 053	Voucher type 01	ID type 005	Vendor code 0001
Name of taxpayer Joe Smoke		Social Security number 343347631		
Name of taxpayer's spouse Holy Smoke		Social Security number of taxpayer's spouse 400008103		
Street address 6 Winston Way				
City/Town Marlboro	State MA	Zip 01752	Amount enclosed \$ 28,479.00	
Phone	E-mail	Fill in if name/address changed since 2016 <input type="checkbox"/>		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100343347631 123117 0000000000 053 010050001 00028479007

0.3 inches

*Example using 2017 form.
Refer to proper Form year for
static information.*

2.2 M-4868 Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form M-4868
Massachusetts Income Tax Extension
Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

Worksheet for Tax Due

1 Total tax you expect to owe for 2017 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable))	1	<input type="text"/>
2 Massachusetts income tax withheld	2	<input type="text"/>
3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund)	3	<input type="text"/>
4 2017 Massachusetts estimated tax payments (do not include amount in line 3)	4	<input type="text"/>
5 Credits (see Form 1, lines 29 through 31 and 42 through 44; Form 1-NR/PY, lines 33 through 35 and 46 through 48)	5	<input type="text"/>
6 Total. Add lines 2 through 5	6	<input type="text"/>
7 Amount due. Subtract line 6 from line 1; not less than "0".	7	<input type="text"/>

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Individual Income Taxpayers

The extension process is automated so that all individual income taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Individual income taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Individual taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See TIR 16-10.

date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any individual taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other individual taxpayers must pay online at mass.gov/masstaxconnect or use the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file an individual tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

When Should the Payment with Form M-4868 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Individual taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due

1D barcode value – MAPV00401<vvvv>

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2017 Form M-4868 Massachusetts Extension Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 053	Voucher type 18	ID type 005	Vendor code 0001
Name of taxpayer Joe Smoke	Social Security number 343347631			
Name of taxpayer's spouse Holy Smoke	Social Security number of taxpayer's spouse 40008103			
Mailing address 6 Winston Way				Type of form you plan to file <input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY
City/Town Marlboro	State MA	Zip 01752	Amount enclosed \$ 28,479.00	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
 Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)
 00100343347631 123117 0000000000 053 180050001 00028479008

0.3 inches

1.5 inches

2.3 Form 1-ES example

1D barcode value – MAPV00801<vvvv>

DETACH HERE

Massachusetts Department of Revenue

1-ES — Estimated Tax Payment Voucher



Social Security number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
343347631	12/31/2018		053	17	005	0001
Last name (print)	First name and initial (and spouse's, if joint return)		1. Amount of this instalment (from line 12 of estimated tax worksheet):			
Smoke	Joe		\$ 28,479.00			
Street address			Check which form you plan to file:			
6 Winston Way			<input type="checkbox"/> Form 1 Full-Year Resident <input type="checkbox"/> Form 1-NR/PY Nonresident/Part-Year Resident			
City/Town	State	Zip	Important Information File your Form 1-ES online. It's fast, easy and secure. Also, Nonresident Composite Return estimated payments must be filed and paid electronically. Go to mass.gov/masstaxconnect for more information.			
Marlboro	MA	01752				
Phone number	E-mail address					
Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.						

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100343347631 123118 0000000000 053 170050001 00028479007

0.3 inches

3.0 Fiduciary PV Specifications (Form 2 PV, M-8736, Form 2-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode

- Form 2-PV scan lines must consist of the following:

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number, <zero filled on left> (e.g. 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 049)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

- M-8736 scan lines must consist of the following:

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123116 for December 31 2016. Fiscal filers can put the appropriate period end date e.g. 063016 for June 30 2016)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type 049 – Fiduciary
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)


- Form 2-ES scan lines must consist of the following:

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type 049 – Fiduciary
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown)

3.1 Form2 PV example

1D barcode value – MAPV00201<vvvv>

2017 Form 2-PV
Massachusetts Fiduciary Income Tax Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 049	Voucher type 01	ID type 004	Vendor code 0001
Name of estate or trust ABC Trust		Federal Identification number 477296843		
Name of fiduciary Donald McDonald		Title Trustee		
Mailing address 123 Main Street				
City/Town River City	State MA	Zip 09182	Amount enclosed \$ 28,479.00	
Phone	E-mail	Fill in if name/address changed since 2016 <input type="checkbox"/>		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

00100477296843 123117 0000000000 049 010040001 00028479005

1.5 inches

0.3 inches

*Example using 2017 form.
Refer to proper Form year for
static information.*

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-8736

Fiduciary Extension Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

Worksheet for Tax Due

1 Total tax you expect to owe for 2017 (from Form 2, line 41)	1	<input type="text"/>
2 Massachusetts income tax withheld	2	<input type="text"/>
3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund)	3	<input type="text"/>
4 2017 Massachusetts estimated tax payments (do not include amount in line 3)	4	<input type="text"/>
5 Credits (from Form 2, lines 46 and 53)	5	<input type="text"/>
6 Total. Add lines 2 through 5	6	<input type="text"/>
7 Amount of tax due. Subtract line 6 from line 1. Not less than "0"	7	<input type="text"/>

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Fiduciary Taxpayers

The extension process is automated so that all fiduciary taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Fiduciary taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See. TIR 16-10.

When Should the Payment with Form M-8736 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Fiduciary taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any

fiduciary taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other taxpayers must pay the amount online at mass.gov/masstaxconnect or send a check with the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file a fiduciary tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

1D barcode value – MAPV00301<vvvv>

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2017 Form M-8736

Massachusetts Fiduciary Extension Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 049	Voucher type 18	ID type 004	Vendor code 0001
Name ABC Trust	Federal Identification number 477296843		Type of form you plan to file <input checked="" type="checkbox"/> Form 2 <input type="checkbox"/> Form 2G	
Mailing address 123 Main Street				
City/Town River City	State MA	Zip 09182	Amount enclosed \$ 28,479.00	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
00100477296843 123117 0000000000 049 180040001 00028479006

4 inches maximum

0.3 inches

3.3 Form 2-ES example

1D barcode value – MAPV00901<vvvv>

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Massachusetts Department of Revenue
2-ES – Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
477296843	12/31/2018		049	17	004	0001

Name (print)
ABC Trust

Street address
123 Main Street

City/Town	State	Zip
River City	MA	09182

Phone number E-mail address

Return this voucher with check or money order payable to: Commonwealth of Massachusetts.

**Mail to: Massachusetts Department of Revenue,
PO Box 419544, Boston, MA 02241-9544.**

1. Amount of this instalment (from line 10 of estimated tax worksheet):
\$ 28,479.00

Check which form you plan to file:
☐ Form 2 Fiduciary
☐ Form 2G

Important Information
 File your Form 2-ES online. It's fast, easy and secure.
 Go to mass.gov/masstaxconnect for more information.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

00100477296843 123118 0000000000 049 170040001 00028479005

1.5 inches

0.3 inches

4 inches maximum

4.0 Corporate PV / Extension Specifications (Form 355-PV, 355S-PV, Form 355-7004, Form 355-7004 Misc, Form M-990-T 7004, Form 355-ES, 63 FI-ES, UBI-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode

- Forms 355-PV and 355S-PV scan lines must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 014)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

- Form 355-7004 scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 014)
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

NOTE:

- Return Payments and/or Extensions requests/payments for Form 355-U filers must be made electronically (see TIR 09-18).

- **Form 355-7004 Misc** scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line	Content
(1)	1-3	Form Number (always 001)	
(2)	4-14	FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)	
	15	Space	
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)	
	22	Space	
(4)	23-32	Filler, all zeros (always 0000000000)	
	33	Space	
(5)	34-36	Tax Type (Should be according to the Form from the table below)	
		Account Type	Form
		(LIE) Life Insurance	63-20P
		(INE) P&C - PPO Insurance	63-23P
		(MIT) Ocean Marine Insurance	63-29A
		(FIE) Financial Institution	63-FI
		(URE) Urban Redevelopment	121A
		(PUE) Public Utility Excise	P.S.1
	37	Space	
(6)	38-39	Voucher Type (always 18)	
(7)	40-42	ID Type (always 004 for FEIN)	
(8)	43-46	4-digit NACTP Vendor Code, if applicable	
	47	Space	
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)	
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)	

- **Form M-990T-7004** scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line	Content
(1)	1-3	Form Number (always 001)	
(2)	4-14	FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)	
	15	Space	
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)	
	22	Space	
(4)	23-32	Filler, all zeros (always 0000000000)	
	33	Space	
(5)	34-36	Tax Type (always 036)	
	37	Space	
(6)	38-39	Voucher Type (always 18)	
(7)	40-42	ID Type (always 004 for FEIN)	
(8)	43-46	4-digit NACTP Vendor Code, if applicable	
	47	Space	
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)	
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)	

- **Form 355-ES** scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content																					
(1)	1-3	Form Number (always 001)																					
(2)	4-14	FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)																					
	15	Space																					
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)																					
	22	Space																					
(4)	23-32	Filler, all zeros (always 0000000000)																					
	33	Space																					
(5)	34-36	Tax Type – 014 if Corporation will be filing 355 or 355S tax return. It will depend on the Account Type being filed for Miscellaneous as shown in table below																					
		<table><tr><th>Account Type</th><th>Form</th><th>Tax Type Code</th></tr><tr><td>(COR) Corporate Excise</td><td>355/ 355S</td><td>014</td></tr><tr><td>(LIE) Life Insurance</td><td>63-20P</td><td>022</td></tr><tr><td>(INE) P&C - PPO Insurance</td><td>63-23P</td><td>018</td></tr><tr><td>(MIT) Ocean Marine Insurance</td><td>63-29A</td><td>023</td></tr><tr><td>(URE) Urban Redevelopment</td><td>121A</td><td>037</td></tr><tr><td>(PUE) Public Utility Excise</td><td>P.S.1</td><td>028</td></tr></table>	Account Type	Form	Tax Type Code	(COR) Corporate Excise	355/ 355S	014	(LIE) Life Insurance	63-20P	022	(INE) P&C - PPO Insurance	63-23P	018	(MIT) Ocean Marine Insurance	63-29A	023	(URE) Urban Redevelopment	121A	037	(PUE) Public Utility Excise	P.S.1	028
		Account Type	Form	Tax Type Code																			
		(COR) Corporate Excise	355/ 355S	014																			
		(LIE) Life Insurance	63-20P	022																			
		(INE) P&C - PPO Insurance	63-23P	018																			
		(MIT) Ocean Marine Insurance	63-29A	023																			
		(URE) Urban Redevelopment	121A	037																			
(PUE) Public Utility Excise	P.S.1	028																					
37	Space																						
(6)	38-39	Voucher Type (always 17)																					
(7)	40-42	ID Type: 004 when FEIN is entered. 026 when Account ID is entered																					
(8)	43-46	4-digit NACTP Vendor Code, if applicable																					
	47	Space																					
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)																					
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)																					

- **Form 63 FI-ES** scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type – 015
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type : 004 when FEIN is entered 027 when Account ID is entered
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)


- **UBI-ES** scan line must consist of the following

Scan Line Field #	Scan Line Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type – 036
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown)

4.1 Form 355 PV Example

1D barcode value – MAPV00501<vvvv>

2017 Form 355-PV
Massachusetts Corporate Tax Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 014	Voucher type 01	ID type 004	Vendor code 0001
Name of corporation ABC Corporation		Federal Identification number 123456789		
Mailing address 123 Main Street				
City/Town Any Town	State MA	Zip 01111-1111	Amount enclosed \$ 12,345.00	
Phone	E-mail	Fill in if name/address changed since 2016 <input type="checkbox"/>		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

4 inches maximum

(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)

00100123456789 123117 0000000000 014 010040001 00012345008
← 1.5 inches

↑
0.3 inches

*Example using 2017 form.
Refer to proper Form year for
static information.*

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form 355-7004

12/31/2017

Corporate Extension Payment Worksheet and Voucher

ABC Corporation

123456789

If you are mandated to pay electronically do not use the voucher form below. See TIR 16-9.

Worksheet for Tax Due

1	Estimated amount of tax for the taxable year (must be at least minimum tax)	12,345.00	1
2	Advance and/or estimated payments made (if any)	01111-1111	2
3	Tax due. Subtract line 2 from line 1		3

The full amount of tax due reported on line 3 must be paid by or before the return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

4 inches maximum
General Information

Extension Process for Corporate Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Corporate excise taxpayers must have paid the (1) the full amount of tax due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a seven-month extension in the case of corporate excise taxpayers filing combined reports and a six-month extension in the case of other corporate excise taxpayers. However, taxpayers filing unrelated business income tax returns will be given an eight-month extension. See TIR 15-15 for more information.

Note: For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations included in a combined group is now four months from the close of the corporation's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1

When Should the Payment with Form 355-7004 be Submitted?

For corporate excise taxpayers that are business corporations, and S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before

the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

How Do I Use This Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTaxConnect at mass.gov/masstaxconnect or use the Form 35-7004

1D barcode value – MAPV00701<vvvv>

DETACH HERE

2017 Form 355-7004

Massachusetts Corporate Extension Payment Voucher



Payment for period and date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2017	014	18	004	0001
Name of business	Federal Identification number		Check if incorporated in Massachusetts	
ABC Corporation	123456789		<input type="checkbox"/>	
Business address				
123 Main Street				
City/Town	State	Zip	Amount enclosed	
Any Town	MA	01111-1111	\$ 12,345.00	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
00100123456789 123117 0000000000 014 180040001 00012345009

0.3 inches

4.3 Form 355-7004 Misc Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form 355-7004 Misc.
**Financial Institution, Insurance or Miscellaneous
Extension Payment Worksheet and Voucher**

This worksheet and voucher may be used by corporations filing Form 63FI, 63-20P, 63-23P, 121A or 63-29A. All other business/manufacturing corporations that file Forms 355, 355S, 355U, 355SC or SBC corporate excise returns must use Form 355-7004. If you are mandated to pay electronically do not use the voucher below. See TIR 16-9.

Worksheet for Tax Due

1 Estimated amount of tax for the taxable year (must be at least minimum tax).....	1	<input type="text"/>
2 Advance and/or estimated payments made (if any)	2	<input type="text"/>
3 Tax due. Subtract line 2 from line 1	3	<input type="text"/>

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3, no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Financial Institution, Insurance or Miscellaneous Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Financial institution, insurance or miscellaneous taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a six-month extension. See TIR 15-15 for more information.

Note: For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

When Should the Payment with Form 355-7004 Miscellaneous be Submitted?

For financial institution, insurance or miscellaneous taxpayers that are business corporations or S corporations that are included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For financial institution, insurance or miscellaneous taxpayers that are S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

1D barcode value – MAPV01101<vvvv>

DETACH HERE

2017 Form 355-7004 Misc. Massachusetts Financial Institution, Insurance or Misc. Extension Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 015	Voucher type 18	ID type 004	Vendor code 0001
Name of business ABC Corporation		Federal Identification number 123456789		Check if incorporated in Massachusetts <input type="checkbox"/>
Type of extension being applied for <input type="checkbox"/> Automatic six-month <input type="checkbox"/> Extension until:				
Mailing address 123 Main Street				
City/Town Any Town	State MA	Zip 01111-1111	Amount enclosed \$ 12,345.67	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)
00100123456789 123117 0000000000 015 180040001 00012345677

1.5 inches

4 inches maximum

0.3 inches

4.4 Form M-990T-7004 Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form M-990T-7004
Unrelated Business Income Tax Extension
Payment Worksheet and Voucher

If you are mandated to pay electronically do *not* use the voucher form below. See TIR 16-9.

Worksheet for Tax Due

1 Estimated amount of tax for the taxable year	1	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
2 Advance and/or estimated payments made (if any)	2	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
3 Tax due. Subtract line 2 from line 1	3	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Unrelated Business Income Tax (UBIT) Taxpayers

The extension process is now automated so that all UBIT taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. UBIT taxpayers must have paid 50% of the total amount of tax ultimately due by the original due date for filing the return. UBIT taxpayers meeting the payment requirements will be given an eight-month extension. See TIR 15-15 for more information.

Note: For UBIT returns due on or after January 1, 2018, the due date for UBIT taxpayers that are business corporations or S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

Why Is an Eight-Month Extension Allowed?

The eight-month extension will make Form M-990T and U.S. Form 990-T due on the same date. For further information, see Department Directive 07-3, Notice to Corporate UBIT Filers.

When Should the Payment with Form M-990T-7004 Be Submitted?

For UBIT taxpayers that are not business corporations, or S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For UBIT taxpayers that are S corporations and are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a

1D barcode value – MAPV01201<vvvv>

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2017 Form M-990T-7004 Massachusetts UBIT Extension Payment Voucher



Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 036	Voucher type 18	ID type 004	Vendor code 0001
Name of business ABC Corporation	Federal Identification number 123456789		Check if incorporated in Massachusetts <input type="checkbox"/>	
Type of extension being applied for <input type="checkbox"/> Automatic eight-month <input type="checkbox"/> Extension until:				
Mailing address 123 Main Street				
City/Town Any Town	State MA	Zip 01111-1111	Amount enclosed \$ 12,345.67	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
 Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
 00100123456789 123117 0000000000 036 180040001 00012345672

4 inches maximum

0.3 inches

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1D barcode value – MAPV01001<vvvv>

Massachusetts Department of Revenue

355-ES — Corporate Estimated Tax Payment Voucher

Federal ID/Account ID number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
123456789	12/31/2018		014	17	004	0001
Business name ABC Corporation			a. Total tax for prior year.			
Business address 123 Main Street			b. Overpayment from last year credited to estimated tax for this year.			
City/Town Any Town	State MA	Zip 01111-1111	c. Estimated tax for the year ending (mm/dd/yyyy)			
Phone number			1. Amount of this installment (.40 times estimated tax)*			
E-mail address			2. Amount of unused overpayment credit (if any) applied to this installment (see instructions).			
Check form you plan to file: <input type="checkbox"/> 355 <input type="checkbox"/> 355S <input type="checkbox"/> 355SC <input type="checkbox"/> 355SBC			3. Amount of this tax expected to be withheld during 2018.			
Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419272, Boston, MA 02241-9272.			4. Amount due with this installment.			
			12,345.00			

*New corporations in their first full taxable year with less than 10 employees have lower percentages: 30/25/25/20%; 55/25/20%; 80/20%.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100123456789 123118 0000000000 014 170040001 00012345008

4 inches maximum


0.3 inches

4.5 63 FI-ES Example

Example using 2017 form. Refer to proper Form year for static information.

1D barcode value – MAPV01301<vvvv>

DETACH HERE


Massachusetts Department of Revenue 63 FI-ES — Corporate Estimated Tax Payment Voucher						
Federal ID/Account ID number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
FIE-12345678912	12/31/2018		015	17	027	0001
Business name ABC Corporation			a. Total tax for prior year.			
Business address 123 Main Street			b. Overpayment from last year credited to estimated tax for this year.			
City/Town Any Town			c. Estimated tax for the year ending (mm/dd/yyyy)			
State MA			1. Amount of this installment (.40 times estimated tax)*			
Zip 01111-1111			2. Amount of unused overpayment credit (if any) applied to this installment (see instructions).			
Phone number			3. Amount of this tax expected to be withheld during 2018.			
E-mail address			4. Amount due with this installment.			
Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419272, Boston, MA 02241-9272.			12,345.00			
*New corporations in their first full taxable year with less than 10 employees have lower percentages: 30/25/25/20%; 55/25/20%; 80/20%.						
4 inches maximum						
<div style="display: flex; justify-content: space-between;"> (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches </div> <div style="display: flex; justify-content: space-between;"> 00112345678912 123118 0000000000 015 170270001 00012345003 0.3 inches </div>						

4.6 UBI-ES Example

Example using 2017 form. Refer to proper Form year for static information.

1D barcode value – MAPV01401<vvvv>

DETACH HERE

Massachusetts Department of Revenue UBI-ES — Estimated Tax Payment Voucher						
Federal Identification number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
123456789	12/31/2018		036	17	004	0001
Name (print) ABC Corporation			1. Amount of this installment (from line 10 of estimated tax worksheet): \$ 12,345.00			
Street address 123 Main Street			Check which form you plan to file: <input type="checkbox"/> Form 3M Club and Other <input type="checkbox"/> Form M-990T <input type="checkbox"/> Form M-990T-62			
City/Town	State	Zip				
Any Town	MA	01111-1111				
Phone number		E-mail address		Important Information File your Form UBI-ES online at no cost! It's fast, easy and secure. Go to mass.gov/masstaxconnect for more information.		
Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.						
4 inches maximum						
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)</p> <p>00100123456789 123118 0000000000 036 170040001 00012345002</p> </div> <div style="text-align: right;"> <p>1.5 inches</p> <p>0.3 inches</p> </div> </div>						

Document Revisions

This page is included to track changes between published revisions of this document

Number	Date	Revision
2018-1.0	2/06/2018	Fixed the barcode value above the UBI-ES sample on page 26 (it was 13, now 14)
	4/05/2018	Update to the PV, 2-PV 355-PV & 355-S-PV
		Page 4, Added reference to comprehensive list of 1D enabled forms
	8/6/2018	Adding in 2D barcoding information for all 14 coupons referenced in this document.

Appendix A

Form 1 PV Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	001		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	053		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	005		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 2 PV Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	002		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	049		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355 PV Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	005		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	014		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355-S PV Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	006		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	014		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form M-4868 Extension Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	004		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	053		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	005		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form M-8736 Extension Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	003		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	049/052		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355-7004 Extension Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	007		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	014		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355-7004 Misc. Extension Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	011		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	*		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

- Field 13 acceptable values: 015, 018, 022, 023, 028, 037

Form M-990T-7004 Extension Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	012		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	036		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 1 ES Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	008		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	053		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	005		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 2 ES Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	009		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	049/052		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355 ES Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	010		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	*		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

- Field 13 acceptable values: 014, 015, 018, 022, 023, 028, 036, 037

Form UBI ES Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	014		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	036		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 63 FI ES Layout

2-D Field No	FIELD NAME	Data Type	Size in Bytes	Req'd Field	VALUE	NOTES	Location on The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	013		
7	PAGE_NUM	Alpha	1	Y	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	015		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004/027		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	